

Category: 01 --- Securities Issued by Federal Agencies Under General & Special Authority

1610	Investments in U.S. Treasury Securities Issued by Public Debt
1611	Discount on U.S. Treasury Securities Issued by Public Debt
1612	Premium on U.S. Treasury Securities Issued by Public Debt
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by
1618	Market Adjustment - Investments
1620	Investments in Securities Other Than Public Debt Securities
1621	Discount on Securities Other Than Public Debt Securities
1622	Premium on Securities Other Than Public Debt Securities
1623	Amortization of Premium and Discount on Securities Other Than Public Debt
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds
1690	Other Investments
2530	Securities Issued by Federal Agencies Under General and Special Financing
2540	Participation Certificates

Category: 02 --- Federal Interest Receivable/Federal Interest Payable

1340	Interest Receivable
2140	Accrued Interest Payable

Category: 03 --- Interest Revenue & Expense, Gains & Losses on Federal Investments and Borrowings

5310	Interest Revenue
6310	Interest Expenses on Borrowing from Treasury
6320	Interest Expenses on Securities
6330	Other Interest Expenses
7110	Gains on Disposition of Assets
7180	Unrealized Gains - Investments
7190	Other Gains
7210	Losses on Disposition of Assets
7280	Unrealized Losses - Investments
7290	Other Losses

Category: 17 --- Federal Loans Receivable/Federal Loans Payable

Intragovernmental Reporting & Analysis System, FMS
All Reciprocal Categories by USSGL Account, Rpt. 6b

1350	Loans Receivable
2510	Principal Payable to Treasury
2520	Principal Payable to the Federal Financing Bank
2590	Other Debt

Category: **18 --- Transfer Appropriations**

5720	Financing Sources Transferred In Without Reimbursement
5730	Financing Sources Transferred Out Without Reimbursement
5740	Appropriated Earmarked Receipts Transferred In
5745	Appropriated Earmarked Receipts Transferred Out
5750	Expenditure Financing Sources - Transfers-In
5755	Nonexpenditure Financing Sources - Transfers-In
5760	Expenditure Financing Sources - Transfers-Out
5765	Nonexpenditure Financing Sources - Transfers-Out

Category: **21 --- OPM Intragovernmental Benefit program asset/liabilities**

1320	Employment Benefit Contributions Receivable
2213	Employer Contributions and Payroll Taxes Payable

Category: **22 --- Accounts Receivable, Accounts Payable, and Other Liabilities**

1310	Accounts Receivable
2110	Accounts Payable
2120	Disbursements in Transit
2190	Other Accrued Liabilities
2215	Other Post-Employment Benefits Due and Payable
2225	Unfunded FECA Liability
2290	Other Unfunded Employment Related Liability
2990	Other Liabilities

Category: **23 --- Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits**

1410	Advances to Others
1450	Prepayments
2310	Advances from Others
2320	Deferred Credits

Category: **24 --- Intra-governmental buy/sell costs/revenues**

5100	Revenue from Goods Sold
5200	Revenue from Services Provided

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All Reciprocal Categories by USSGL Account, Rpt. 6b

5900 Other Revenue
 6100 Operating Expenses/Program Costs
 6790 Other Expenses Not Requiring Budgetary Resources
 6800 Future Funded Expenses
 6900 Nonproduction Costs

Category: **25 --- Intragovernmental Imputed Costs/Imputed Financing Sources**

5780 Imputed Financing Sources
 6730 Imputed Costs

Category: **26 --- Intragovernmental Benefit program costs/revenues**

5400 Benefit Program Revenue
 6400 Benefit Expense
 6850 Employer Contributions to Employee Benefit Programs Not Requiring

Category: **27 --- Federal Transfers Receivable/Federal Transfers Payable**

1330 Receivable for Transfers of Currently Invested Balances
 1335 Expenditure Transfers Receivable
 2150 Payable for Transfers of Currently Invested Balances
 2155 Expenditure Transfers Payable

Category: **28 --- Unexpended Appropriations-Transferred-In/Out**

3102 Unexpended Appropriations-Transfers-in
 3103 Unexpended Appropriations-Transfers-out

Category: **29 --- Uncategorized - SGLs that are NOT assigned to any other category**

1319 Allowance for Loss on Accounts Receivable
 1325 Taxes Receivable
 1329 Allowance for Loss on Taxes Receivable
 1349 Allowance for Loss on Interest Receivable
 1359 Allowance for Loss on Loans Receivable
 1360 Penalties, Fines and Administrative Fees Receivable
 1369 Allowance for Loss on Penalties, Fines & administrative fees receivable
 1920 Unrequisitioned Authorized Appropriations
 1921 Receivable from Appropriations
 1990 Other Assets
 2130 Contract Holdbacks
 2170 Subsidy Payable to Financing Account
 2179 Contra Liability for Subsidy Payable to Financing Account

Intragovernmental Reporting & Analysis System, FMS
All Reciprocal Categories by USSGL Account, Rpt. 6b

2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections
2920	Contingent Liabilities
2940	Capital Lease Liability
2950	Liability for Subsidy Related to Undisbursed Loans
2960	Accounts Payable From Canceled Appropriations
2970	Resources Payable to Treasury
2980	Custodial Liability
5109	Contra Revenue for Goods Sold
5209	Contra Revenue for Services Provided
5319	Contra Revenue for Interest
5320	Penalties, Fines and Administrative Fees Revenue
5329	Contra Revenue for Penalties, Fines and Administrative Fees
5409	Contra Revenue for Benefit Program Revenue
5500	Insurance and Guarantee Premium Revenue
5509	Contra Revenue for Insurance and Guarantee Premium Revenue
5790	Other Financing Sources
5800	Tax Revenue Collected
5801	Tax Revenue Accrual Adjustment
5809	Contra Revenue for Taxes
5890	Tax Revenue Refunds
5909	Contra Revenue for Other Revenue
5990	Collections for Others
5991	Accrued Collections for Others
6190	Contra Bad Debt Expense - Incurred for Others
6720	Bad Debt Expense
7300	Extraordinary Items
7400	Prior-Period Adjustments - Not Restated
7401	Prior-Period Adjustments - Restated
7500	Distribution of Income - Dividend